

UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA

UNITED STATES OF AMERICA, )

Plaintiff, )

v. )

RANDAL SCOT BRINKMAN, )

a/k/a Randy S. Brinkman, )

Defendant. )

**INDICTMENT**

26 U.S.C. § 7201

**FILED UNDER SEAL**

CR 18-230 JNE/DTS

THE UNITED STATES GRAND JURY CHARGES THAT:

**Introduction**

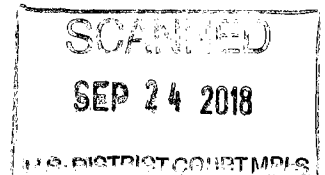
1. At times relevant to the Indictment:

a. Defendant RANDAL SCOT BRINKMAN was the part-owner of MB Companies, LLC, a Minnesota limited liability company in the business of providing repair, maintenance, and remodeling services to commercial businesses.

b. Defendant BRINKMAN earned income from MB Companies, LLC, during calendar years 2002 through 2016.

c. Defendant BRINKMAN failed to file timely federal income tax returns with the Internal Revenue Service ("IRS") for calendar years 2002, 2003, and 2004.

d. In approximately 2006, the IRS began conducting an audit of defendant BRINKMAN. During the course of the audit, BRINKMAN filed personal income tax returns for the calendar years 2002, 2003, 2004, 2005, 2006, and 2007. In those returns, BRINKMAN reported that he owed more than \$145,000 in income



taxes for those years. Nevertheless, despite filing these returns, BRINKMAN did not pay all of the taxes he owed to the IRS.

e. In or about January 2012, the IRS began attempting to collect the taxes defendant BRINKMAN owed for calendar years 2002 through 2007.

f. Defendant BRINKMAN took steps to hide his income from the IRS and to actively evade the IRS's effort to collect the income taxes he owed for calendar years 2002, 2003, 2004, 2005, 2006, and 2007.

g. Defendant BRINKMAN failed to file a federal income tax return with the Internal Revenue Service ("IRS") for calendar years 2012, 2013, 2014, 2015, and 2016.

h. Defendant BRINKMAN took steps to hide his income from the IRS and to actively evade the IRS's effort to assess income taxes for calendar years 2012, 2013, 2014, 2015, and 2016.

i. Defendant BRINKMAN and his wife, Individual CB, jointly owned Heartland Business Solutions, LLC, a Subchapter S corporation registered in the State of Minnesota. BRINKMAN used Heartland Business Solutions, LLC, to hide his income from the IRS and to evade the IRS's assessment and collection of income taxes.

**COUNT ONE**  
(Tax Evasion)

2. Paragraph 1 is re-alleged as if set forth herein.

3. Beginning in or about 2011, and continuing until in or about 2018, in the State and District of Minnesota and elsewhere, the defendant,

**RANDAL SCOT BRINKMAN,**  
also known as "Randy S. Brinkman,"

did willfully attempt to evade and defeat the payment of income tax due and owing by him to the United States of America for the calendar years 2002, 2003, 2004, 2005, 2006, and 2007, by committing various affirmative acts of evasion, including but not limited to:

a. Defendant BRINKMAN elected not to receive regular paychecks from his employer, MB Companies, LLC. BRINKMAN instead directed his employer to pay his wages directly to BRINKMAN's limited liability company, Heartland Business Solutions, LLC.

b. Defendant BRINKMAN did not utilize a personal bank account. BRINKMAN instead used an account opened by his son, Individual JB, in the name of Heartland Business Solutions, LLC, to hide BRINKMAN's income from the IRS by depositing the checks he received from his employer into this account, rather than into a personal bank account.

c. Defendant BRINKMAN paid his personal expenses using funds deposited into the bank account of Heartland Business Solutions, LLC. In order to hide his income, BRINKMAN generally wrote checks to himself from the Heartland Business Solutions, LLC, account, which he cashed.

d. Defendant BRINKMAN purchased money orders using money he earned at MB Companies, LLC.

e. Defendant BRINKMAN used money orders, cash, and other means to conceal his income and avoid creating the usual records of financial transactions.

All in violation of Title 26, United States Code, Section 7201.

**COUNT TWO**  
(Tax Evasion)

4. Paragraph 1 is re-alleged as if set forth herein.

5. During the 2012 calendar year, in the state and district of Minnesota, the defendant,

**RANDAL SCOT BRINKMAN,**  
also known as “Randy S. Brinkman,”

had and received a substantial amount of taxable income, upon which there was a substantial amount of income tax due and owing. Well knowing and believing the foregoing facts, defendant RANDAL SCOT BRINKMAN did willfully attempt to evade and defeat the individual income taxes due and owing by him to the United States of America for the calendar year 2012, by failing to file a federal income tax return as required by law, and by committing various affirmative acts of evasion, including but not limited to:

a. Defendant BRINKMAN elected not to receive regular paychecks from his employer, MB Companies, LLC. BRINKMAN instead directed his employer to pay his wages directly to BRINKMAN’s limited liability company, Heartland Business Solutions, LLC.

b. Defendant BRINKMAN did not utilize a personal bank account. BRINKMAN instead used an account opened by his son, Individual JB, in the name of Heartland Business Solutions, LLC, to hide BRINKMAN's income from the IRS by depositing the checks he received from his employer into this account, rather than into a personal bank account.

c. Defendant BRINKMAN paid his personal expenses using funds deposited into the bank account of Heartland Business Solutions, LLC. In order to hide his income, BRINKMAN generally wrote checks to himself from the Heartland Business Solutions, LLC, account, which he cashed.

d. Defendant BRINKMAN purchased money orders using money he earned at MB Companies, LLC.

e. Defendant BRINKMAN used money orders, cash, and other means to conceal his income and avoid creating the usual records of financial transactions.

All in violation of Title 26, United States Code, Section 7201.

**COUNT THREE**  
(Tax Evasion)

6. Paragraph 1 is re-alleged as if set forth herein.

7. During the 2013 calendar year, in the state and district of Minnesota, the defendant,

**RANDAL SCOT BRINKMAN,**  
also known as "Randy S. Brinkman,"

had and received a substantial amount of taxable income, upon which there was a substantial amount of income tax due and owing. Well knowing and believing the foregoing facts, defendant RANDAL SCOT BRINKMAN did willfully attempt to evade and defeat the individual income taxes due and owing by him to the United States of America for the calendar year 2013, by failing to file a federal income tax return as required by law, and by committing various affirmative acts of evasion, including but not limited to:

a. Defendant BRINKMAN elected not to receive regular paychecks from his employer, MB Companies, LLC. BRINKMAN instead directed his employer to pay his wages directly to BRINKMAN's limited liability company, Heartland Business Solutions, LLC.

b. Defendant BRINKMAN did not utilize a personal bank account. BRINKMAN instead used an account opened by his son, Individual JB, in the name of Heartland Business Solutions, LLC, to hide BRINKMAN's income from the IRS by depositing the checks he received from his employer into this account, rather than into a personal bank account.

c. Defendant BRINKMAN paid his personal expenses using funds deposited into the bank account of Heartland Business Solutions, LLC. In order to hide his income, BRINKMAN generally wrote checks to himself from the Heartland Business Solutions, LLC, account, which he cashed.

d. Defendant BRINKMAN purchased money orders using money he earned at MB Companies, LLC.

e. Defendant BRINKMAN used money orders, cash, and other means to conceal his income and avoid creating the usual records of financial transactions.

All in violation of Title 26, United States Code, Section 7201.

**COUNT FOUR**  
(Tax Evasion)

8. Paragraph 1 is re-alleged as if set forth herein.

9. During the 2014 calendar year, in the state and district of Minnesota, the defendant,

**RANDAL SCOT BRINKMAN,**  
also known as "Randy S. Brinkman,"

had and received a substantial amount of taxable income, upon which there was a substantial amount of income tax due and owing. Well knowing and believing the foregoing facts, defendant RANDAL SCOT BRINKMAN did willfully attempt to evade and defeat the individual income taxes due and owing by him to the United States of America for the calendar year 2014, by failing to file a federal income tax return as required by law, and by committing various affirmative acts of evasion, including but not limited to:

a. Defendant BRINKMAN elected not to receive regular paychecks from his employer, MB Companies, LLC. BRINKMAN instead directed his employer to pay his wages directly to BRINKMAN's limited liability company, Heartland Business Solutions, LLC.

b. Defendant BRINKMAN did not utilize a personal bank account. BRINKMAN instead used an account opened by his son, Individual JB, in the name of Heartland Business Solutions, LLC, to hide BRINKMAN's income from the IRS by depositing the checks he received from his employer into this account, rather than into a personal bank account.

c. Defendant BRINKMAN paid his personal expenses using funds deposited into the bank account of Heartland Business Solutions, LLC. In order to hide his income, BRINKMAN generally wrote checks to himself from the Heartland Business Solutions, LLC, account, which he cashed.

d. Defendant BRINKMAN purchased money orders using money he earned at MB Companies, LLC.

e. Defendant BRINKMAN used money orders, cash, and other means to conceal his income and avoid creating the usual records of financial transactions.

All in violation of Title 26, United States Code, Section 7201.

**COUNT FIVE**  
(Tax Evasion)

10. Paragraph 1 is re-alleged as if set forth herein.

11. During the 2015 calendar year, in the state and district of Minnesota, the defendant,

**RANDAL SCOT BRINKMAN,**  
also known as "Randy S. Brinkman,"



had and received a substantial amount of taxable income, upon which there was a substantial amount of income tax due and owing. Well knowing and believing the foregoing facts, defendant RANDAL SCOT BRINKMAN did willfully attempt to evade and defeat the individual income taxes due and owing by him to the United States of America for the calendar year 2015, by failing to file a federal income tax return as required by law, and by committing various affirmative acts of evasion, including but not limited to:

a. Defendant BRINKMAN elected not to receive regular paychecks from his employer, MB Companies, LLC. BRINKMAN instead directed his employer to pay his wages directly to BRINKMAN's limited liability company, Heartland Business Solutions, LLC.

b. Defendant BRINKMAN did not utilize a personal bank account. BRINKMAN instead used an account opened by his son, Individual JB, in the name of Heartland Business Solutions, LLC, to hide BRINKMAN's income from the IRS by depositing the checks he received from his employer into this account, rather than into a personal bank account.

c. Defendant BRINKMAN paid his personal expenses using funds deposited into the bank account of Heartland Business Solutions, LLC. In order to hide his income, BRINKMAN generally wrote checks to himself from the Heartland Business Solutions, LLC, account, which he cashed.

d. Defendant BRINKMAN purchased money orders using money he earned at MB Companies, LLC.

e. Defendant BRINKMAN used money orders, cash, and other means to conceal his income and avoid creating the usual records of financial transactions.

All in violation of Title 26, United States Code, Section 7201.

**COUNT SIX**  
(Tax Evasion)

12. Paragraph 1 is re-alleged as if set forth herein.

13. During the 2016 calendar year, in the state and district of Minnesota, the defendant,

**RANDAL SCOT BRINKMAN,**  
also known as “Randy S. Brinkman,”

had and received a substantial amount of taxable income, upon which there was a substantial amount of income tax due and owing. Well knowing and believing the foregoing facts, defendant RANDAL SCOT BRINKMAN did willfully attempt to evade and defeat the individual income taxes due and owing by him to the United States of America for the calendar year 2016, by failing to file a federal income tax return as required by law, and by committing various affirmative acts of evasion, including but not limited to:

a. Defendant BRINKMAN elected not to receive regular paychecks from his employer, MB Companies, LLC. BRINKMAN instead directed his employer to pay his wages directly to BRINKMAN’s limited liability company, Heartland Business Solutions, LLC.

b. Defendant BRINKMAN did not utilize a personal bank account. BRINKMAN instead used an account opened by his son, Individual JB, in the name of Heartland Business Solutions, LLC, to hide BRINKMAN's income from the IRS by depositing the checks he received from his employer into this account, rather than into a personal bank account.

c. Defendant BRINKMAN paid his personal expenses using funds deposited into the bank account of Heartland Business Solutions, LLC. In order to hide his income, BRINKMAN generally wrote checks to himself from the Heartland Business Solutions, LLC, account, which he cashed.

d. Defendant BRINKMAN purchased money orders using money he earned at MB Companies, LLC.

e. Defendant BRINKMAN used money orders, cash, and other means to conceal his income and avoid creating the usual records of financial transactions.

All in violation of Title 26, United States Code, Section 7201.

A TRUE BILL

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UNITED STATES ATTORNEY

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FOREPERSON